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AMENDMENTS TO LB 1160

1                   1. Strike the original sections and insert the following  
2 new sections:

3                   "Section 1. Section 77-1315.01, Reissue Revised Statutes  
4 of Nebraska, is amended to read:

5                   77-1315.01. After March 20 and on or before July 25 or  
6 on or before August 10 in counties that have adopted a resolution  
7 to extend the time for hearing protests under section 77-1502, the  
8 county assessor shall report to the county board of equalization  
9 any overvaluation or undervaluation of any real property. The  
10 county board of equalization shall consider the report in  
11 accordance with section 77-1504.

12                  The current year's assessed valuation of any real  
13 property shall not be changed by the county assessor after March 20  
14 except by action of the agricultural and horticultural land  
15 valuation board, the Tax Equalization and Review Commission, or the  
16 county board of equalization.

17                  Sec. 2. Section 77-1502, Reissue Revised Statutes of  
18 Nebraska, is amended to read:

19                  77-1502. The county board of equalization shall hold a  
20 session of not less than three days, for the purpose of reviewing  
21 and deciding the written protests filed pursuant to this section,  
22 commencing on June 1 of each year and ending on July 25. Protests  
23 shall be filed in triplicate with the board. Protests for real  
24 property shall be filed after the assessor's completion of the real

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1 property assessment roll as required by section 77-1315 and on or  
2 before June 30. Protests for tangible personal property shall be  
3 filed on or before the last date for filing the form required by  
4 section 77-1229. The county board in a county with a population of  
5 more than one hundred thousand may adopt a resolution to extend the  
6 time for hearing protests from July 25 to August 10. By adopting  
7 such resolution, such county waives any right to petition the Tax  
8 Equalization and Review Commission for adjustment of a class or  
9 subclass of real property under section 77-1504.01.

10 Attached to each copy of the protest shall be a statement  
11 of the reason or reasons why the requested change in assessment  
12 should be made or the protest shall be automatically dismissed.

13 The board shall prepare a separate report on each  
14 protest, and such report shall include a description of the  
15 property described in the protest, the recommendation of the county  
16 assessor with respect to the action proposed or taken, the names of  
17 witnesses whose testimony was heard in connection with the protest,  
18 a summary of their testimony, and a statement by the board of the  
19 basis upon which its action was taken. Such report shall identify  
20 by name the members of the board favoring the action taken and be  
21 signed by the chairperson of the board. One copy of the report  
22 shall be given to the officer charged with the duty of preparing  
23 the tax list, and such officer shall have no authority to make a  
24 change in the values prepared and submitted by the county assessor  
25 until such report is in his or her possession, completed, signed,  
26 and certified in the manner specified in this section. If he or  
27 she deems it incomplete, he or she shall return the same to the

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1 board for proper preparation and execution.

2           Within seven days after a final decision by the county  
3 board of equalization on any protest filed with the board, the  
4 county clerk shall notify the protester of the action taken by the  
5 board.

6           Sec. 3. Section 77-1504, Reissue Revised Statutes of  
7 Nebraska, is amended to read:

8           77-1504. The county board of equalization may meet on or  
9 after June 1 and on or before July 25, unless the county has  
10 adopted a resolution to extend the time for hearing protests until  
11 August 10 under section 77-1502, to consider and correct the  
12 current year's assessment of any real property which has been  
13 undervalued, overvalued, or omitted. The board shall give notice  
14 of the assessed value to the record owner or agent at his or her  
15 last-known address.

16           The county board of equalization in taking action  
17 pursuant to this section may consider the reports of the county  
18 assessor pursuant to sections 77-1315.01 and 77-1317 or any other  
19 documented information known to any member of the board.

20           Action of the county board of equalization pursuant to  
21 this section shall be for the current assessment year only.

22           The action of the county board of equalization may be  
23 protested to the board within thirty days after the mailing of the  
24 notice required by this section. If no protest is filed, the  
25 action of the board shall be final. If a protest is filed, the  
26 county board of equalization shall hear the protest in the manner  
27 prescribed in section 77-1502, except that all protests shall be

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1 heard and decided on or before September 15.

2 The action of the county board of equalization upon a  
3 protest filed pursuant to this section may be appealed to the Tax  
4 Equalization and Review Commission on or before October 15.

5 Sec. 4. Section 77-1504.01, Reissue Revised Statutes of  
6 Nebraska, is amended to read:

7 77-1504.01. (1) ~~After~~ Unless the county has adopted a  
8 resolution to extend the time for hearing protests under section  
9 77-1502, after completion of its actions and based upon the  
10 hearings conducted pursuant to sections 77-1502 and 77-1504, a  
11 county board of equalization may petition the Tax Equalization and  
12 Review Commission to consider an adjustment to a class or subclass  
13 of real property within the county. Petitions must be filed with  
14 the commission on or before July 26.

15 (2) The commission shall hear and take action on a  
16 petition filed by a county board of equalization on or before  
17 August 10. Hearings held pursuant to this section may be held by  
18 means of videoconference. Hearings conducted pursuant to this  
19 section shall be in the manner prescribed in section 77-5026. The  
20 burden of proof is on the petitioning county to show that failure  
21 to make an adjustment would result in values that are not equitable  
22 and in accordance with the law.

23 (3) After a hearing the commission shall enter its order  
24 based on evidence presented to it at such hearing and the hearings  
25 held pursuant to section 77-5022 for that year. The order shall  
26 specify the percentage increase or decrease and the class or  
27 subclass of real property affected or any corrections or

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1 adjustments to be made to the class or subclass of real property  
2 affected. When issuing an order to adjust a class or subclass of  
3 real property, the commission may exclude individual properties  
4 from that order whose value has already been adjusted by a county  
5 board of equalization in the same manner as the commission directs  
6 in its order. On or before August 10 of each year, the commission  
7 shall send its order by certified mail to the county assessor and  
8 by regular mail to the county clerk and chairperson of the county  
9 board.

10 (4) The county assessor shall make the specified changes  
11 to each item of property in the county as directed by the order of  
12 the commission. In implementing such order, the county assessor  
13 shall adjust the values of the class or subclass that is the  
14 subject of the order. For properties that have already received an  
15 adjustment from the county board of equalization, no additional  
16 adjustment shall be made applying the commission's order, but such  
17 an exclusion from the commission's order shall not preclude  
18 adjustments to those properties for corrections or omissions. The  
19 county assessor of the county adjusted by an order of the  
20 commission shall recertify the abstract of assessment to the  
21 Property Tax Administrator on or before August 20.

22 Sec. 5. Section 77-1507, Reissue Revised Statutes of  
23 Nebraska, is amended to read:

24 77-1507. (1) The county board of equalization may meet  
25 at any time for the purpose of assessing any omitted real property  
26 which was not reported to the county assessor pursuant to section  
27 77-1318.01 and for clerical errors as defined in section 77-128

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1 that result in a change of valuation. The county board of  
2 equalization shall give notice of the assessed value of the real  
3 property to the record owner or agent at his or her last-known  
4 address. For real property which has been omitted in the current  
5 year, the county board of equalization shall not send notice  
6 pursuant to this section on or before June 1.

7 Protests for omitted real property pursuant to this  
8 section and clerical errors shall be filed with the county board of  
9 equalization within thirty days after the mailing of the notice.  
10 The procedures for filing a protest under this section shall be the  
11 same as those in section 77-1502 except for date restrictions.

12 (2) The county clerk shall, within seven days after the  
13 board's final decision, send:

14 (a) For protested action, a notification to the protester  
15 of the board's final action; and

16 (b) For protested and nonprotested action, a report to  
17 the Property Tax Administrator which shall state the description of  
18 the property, the reason such property was not assessed pursuant to  
19 section 77-1301, and a statement of the board's justification for  
20 its action. A copy of the report shall be available for public  
21 inspection in the office of the county clerk.

22 (3) The action of the county board of equalization upon a  
23 protest filed pursuant to this section may be appealed to the Tax  
24 Equalization and Review Commission within thirty days after the  
25 board's final decision.

26 (4) No omitted real property which was properly reported  
27 to the county assessor pursuant to section 77-1318.01 shall be

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1 added to the assessment roll after July 25 of the year or years in  
2 which the property was omitted or after August 10 of such year or  
3 years in counties that have adopted a resolution to extend the time  
4 for hearing protests under section 77-1502.

5 Sec. 6. Section 77-1510, Reissue Revised Statutes of  
6 Nebraska, is amended to read:

7 77-1510. Appeals may be taken from any action of the  
8 county board of equalization to the Tax Equalization and Review  
9 Commission in accordance with the Tax Equalization and Review  
10 Commission Act. The appeal shall be filed or postmarked within  
11 thirty days after adjournment of the board which, for actions taken  
12 pursuant to section 77-1502, shall be deemed to be July 25 of the  
13 year in which the action is taken, unless the county has adopted a  
14 resolution to extend the time for hearing protests under section  
15 77-1502, in which case it shall be deemed to be August 10. After  
16 an appeal has been initiated, the county board of equalization  
17 shall have no power or authority to compromise, settle, or  
18 otherwise change the action it has taken with respect to such  
19 assessment, and exclusive jurisdiction thereof shall be vested in  
20 the Tax Equalization and Review Commission, except that the county  
21 board of equalization may offer to confess judgment pursuant to  
22 section 77-1510.01.

23 Sec. 7. Section 77-1613.04, Reissue Revised Statutes of  
24 Nebraska, is amended to read:

25 77-1613.04. The county assessor after July 25, or after  
26 August 10 in counties that have adopted a resolution to extend the  
27 time for hearing protests under section 77-1502, and with approval

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1 of the county board of equalization shall correct the assessment  
2 roll and the tax list, if necessary, in the case of a clerical  
3 error as defined in section 77-128 that results in a change in the  
4 value of the real property. Clerical errors that do not result in  
5 a change of value on the assessment roll may be corrected at any  
6 time by the county assessor. All corrections to the tax list shall  
7 be made as provided in section 77-1613.02.

8           Sec. 8. Original sections 77-1315.01, 77-1502, 77-1504,  
9 77-1504.01, 77-1507, 77-1510, and 77-1613.04, Reissue Revised  
10 Statutes of Nebraska, are repealed.".